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October 23, 2006

Susan M. White Mining Program Coordinator Minerals Regulatory Program Utah Division of Oil, Gas & Mining 1594 West North Temple, Suite 1210 Salt Lake City, UT 84114-5801

Subject:

Request for extended filing date for Plan Amendment, Jumbo-Jensen

Quarry M/041/008, Sevier County, Utah

Dear Ms. White:

During the August 2, 2006 UDOGM site visit, we showed Doug Jensen and Lynn Kunzler a set of plan amendment maps outlining the current GPS-surveyed disturbances and long term mine development plans. They were also presented with reclamation sequence charts and cost computations related to seeding and earthwork. Their review of these materials pointed out deficiencies in our approach that could be improved with an updated aerial survey. USG's reclamation revision at that time was comprehensive in scope, but was apparently not a cost-efficient approach; therefore USG followed Mr. Jensen's recommendation and conducted a contract aerial survey in September at a cost of \$26,000.

In response to your letter dated August 22, 2006, the USG Sigurd operations request an extension to the October 31st filing date for the Jumbo-Jensen plan amendment. We are asking that the filing date be extended to March 1, 2007. This extension is requested because:

- The aerial survey contractor that flew the site in September, 2006 may not release digital data to USG until after October 31st.
- Additional time will be needed by USG personnel for processing the digital survey data into mine planning and reclamation maps.

USG desires to provide UDOGM with a technically accurate plan revision that is satisfactory to your requirements, and believes that the extension is justified to that end. I wish to thank you for your consideration in this matter, and assure you that USG will continue to operate in a responsible manner with respect to reclamation.

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I would like to recognize Lynn Kunzler and Doug Jensen for their valuable suggestions on efficient earthwork and seeding practices. Their recommendations are certainly appreciated and will certainly make a marked improvement on the reclamation process.

I look forward to your response on this matter. Please notify me if you have questions.

Sincerely,

Clint Hattaway Quarry/Mill Manager

United States Gypsum Company

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Cc:

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